

ST PAUL'S UNITED REFORMED CHURCH HARROGATE CHARITY

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2023

This report includes information required by the Charities (Accounts and Reports) Regulations 2008 and the Statement of Recommended Practice for Accounting by Charities 2005 as applicable to charities entitled to prepare accounts on the receipts and payments basis.

ADMINISTRATIVE INFORMATION

St Paul's United Reformed Church Harrogate is a local church of the United Reformed Church in Great Britain and is a member of the Yorkshire Synod of the Church. It was registered on 16 February 2009 as Charity Number 1128076.

St Paul's Church is situated in Victoria Avenue. Harrogate, North Yorkshire.

The members of the Elders' Meeting for the time being are recognised as the charity trustees. Those who served from 1 January 2023 until the date this report was approved are:

Stuart Atkinson (to 17 March 2024), Alan Bourne, Christine Bourne, Philip Daggett, Sarah Dodds, Patricia Grant (to 17 March 2024), Christopher Harwood, Gillian Hudson, Erica Miller, Helen Morton, Julie Sanderson, Mary Ann Steers, Kathleen Westwater (to 17 March 2024), Michael Westwater.

The Church building and the manse at 2 Westbourne Avenue, Harrogate HG2 9BD are vested in the United Reformed Church Yorkshire Synod Trust as trustees and held for the benefit of St Paul's URC in accordance with the trusts applicable to URC properties. They are not church assets.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The activities of St Paul's United Reformed Church are overseen by the Elders' Meeting of the Church in accordance with the provisions of The Structure of the United Reformed Church determined by the General Assembly of the United Reformed Church and supplemented by the rules of St Paul's United Reformed

Church. The governing document of the registered charity is a statement adopted by the Church Meeting on 16 November 2008.

The Elders' Meeting is responsible for the financial administration of the Church, and the care and maintenance of Church premises and the manse. The Church Meeting (of all members wishing to attend) gives general guidance on the life and work of the Church.

The members of the Elders' Meeting are the minister in pastoral charge (currently in vacancy) and members of St Paul's Church nominated and elected by members of the Church Meeting of St Paul's Church in Church Meeting. Elders serve for five years, retire by rotation and are eligible for re-election. There is no limit on the number of consecutive periods of service. The members of the Elders' Meeting are the trustees of the registered charity during their period of service as an elder.

The Elders' Meeting meets as required but at least six times a year. It is assisted in the administration of the Church and its property by the Management Committee in overseeing property and financial matters. The Church Meeting meets quarterly.

OBJECTIVES AND ACTIVITIES

As a local congregation of the United Reformed Church, St Paul's United Reformed Church seeks to advance the Christian religion through its activities and the facilities offered to the community by its building, and described more specifically in its mission statement as:

We are a Bible-based town centre Church seeking to be faithful witnesses to Jesus Christ in the 21st century and are committed to:

- Bringing together into a thriving fellowship all who wish to worship God
- Promoting and deepening the knowledge of Christ and the Christian faith among all age levels
- Following the example and teaching of our Lord Jesus Christ, supporting one another and furthering the wider work of God and the church in the world.

The Elders' Meeting is aware of the Charity Commission's guidance on public benefit in "The Advancement of Religion for Public Benefit" and has regard to it in the administration of the Church.

The Elders' Meeting believes that the Church provides benefit to the public by:

- *providing resources and facilities for public worship, pastoral care and spiritual, moral and intellectual development, both for the congregation and for anyone else who wishes to benefit from what the Church offers;

- *promoting Christian values and service by members of the congregation to the community for the benefit of individuals and society as a whole.

REVIEW OF ACTIVITIES AND ACHIEVEMENTS

In 2023 the life, worship and work of the congregation returned to normal after the total lifting of the constraints imposed during the pandemic. However, all services continue to be available online for those unable to attend worship in person.

Our Interim Moderator, Revd Pauline Calderwood, has continued to guide us in the search for a new minister. After what seemed a long wait a candidate eventually emerged whose profile was a good match for St Paul's profile. Joseph Amoah, an ordinand at Westminster College, was invited to preach with a view on 20 January 2024 and following a ballot of written sealed votes it was agreed almost unanimously (one vote against) that he be invited to become the minister of St Paul's with 75% scoping – the remaining 25% to be spent working across the Synod. We were delighted that the invitation was accepted and look forward to his ordination and induction in St Paul's on Saturday 27 July 2024 after he completes his studies.

Although the congregation was without ordained ministry throughout the year, regular activities continued to thrive including the launching of activities on a Saturday for young people, re-starting of a Bible Study group and the growth of a very strong Art Group.

Friendship with members of West Park continues to develop with monthly joint worship on alternate sites, regular joint Elders' Meetings and other opportunities for coming together for worship and social activities. A series of joint Lent lunches was launched in 2023 to be repeated in 2024. St Paul's has also been working with West Park in hosting Resurrected Bites which works to feed those in need locally.

Work continued during the year on the general maintenance of the building, continuing upgrading the IT systems, including the installation of broadband, and lighting in the Church and hall.

FINANCIAL REVIEW

The Financial Statements for the year ended 31 December 2023 were prepared in accordance with the Charities Act 2011 Section 133 on the Receipts and Payments basis and the United Reformed Church guidance. The Financial Statements were approved at the Elders' Meeting on 20 February 2024.

Unrestricted/General Fund: receipts in 2023 totalled £88,116 as against £83,365 in 2022 and budgeted receipts of £83,520. Payments totalled £81,778, compared with £73,179 the previous year and budgeted payments of £78,398. This resulted in a surplus of £6,338 in 2023, compared to a surplus of £10,186 in 2022 and budgeted surplus of £5,122. The reporting of a surplus reflects an annual £25,000 reduction in Ministry and Mission costs following the minister's retirement in January 2021 and the church being in vacancy.

The 2024 budget reflects the appointment of a new minister from 1 July 2024 and the corresponding increase in Ministry and Mission costs, resulting in a budgeted deficit of around £2,500.

FUNDS:

The £6,338 surplus has increased the balance on the General Fund to £23,733 as at 31 December 2023.

Designated funds comprise the In Memoriam Fund at £75,624 (2022 £75,624) and the Manse Reserve at £59,134 (2022 £107,877).

The manse tenants vacated the property in September 2022 and major refurbishment commenced to prepare the property for a new minister, with the refurbishment completed in the summer of 2023. Total costs of refurbishment were £65,300, with the main expenditure being £25,000 for a new roof.

The manse has been let for an initial 6-month period from October 2023.

Rental income receipts of £7,500 from October 2023 less payments totalling £56,243, of which the majority related to refurbishment costs, have resulted in a £49,000 decrease in the manse reserve to £59,134.

Designated funds can be transferred into the General Fund at the Church's decision and provide reserves to meet any future shortfall in income or any unexpected expense.

Restricted funds comprise the Organ Fund £16,250 (2022 £16,250) and IT Project £942 (2022 £792). The IT Project will be completed in 2024.

At 31 December 2023 the Church's assets, comprising bank and building society funds, totalled £175,683 (2022 £217,963).

This report was approved by the Elders' Meeting on 23rd April 2024 and is signed on its behalf by Revd Pauline Calderwood, Interim Moderator.

ST PAUL'S UNITED REFORMED CHURCH HARROGATE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

ST PAUL'S UNITED REFORMED CHURCH
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023
RECEIPTS AND PAYMENTS ACCOUNT
UNRESTRICTED/GENERAL FUND

Page 1

	2023	2022
	£	£
Receipts		
FWO and Standing Orders	52,436	53,883
Open Plate	5,928	6,645
Income Tax Refunds	14,834	14,255
	73,198	74,783
Donations from Church Organisations	1,500	1,011
Grants and Synod Support	2,377	0
Sundry Donations	1,756	806
Room Contributions	6,247	4,740
Newsletter Contributions	630	560
Newsletter Advertising	640	800
Bank and Building Society Interest	1,682	465
Sundry Income	86	200
Total Receipts	88,116	83,365
Payments		
Ministry and Mission Fund	37,848	39,156
Yorkshire Synod Levy	0	1,500
Expenses of Ministry	3,785	3,389
Church Utilities	8,856	4,706
Church Insurance	4,847	4,288
Church Cleaner	5,694	5,200
Church Fabric and Repairs	5,848	4,866
Quinquennial Report	3,540	0
Printing, Postage and Stationery	1,800	1,946
Organists' Fees	6,755	6,310
Donations to Charities	264	234
Bank Charges	333	326
Sundry Expenses	2,208	1,258
Total Payments	81,778	73,179
Total Net Receipts	6,338	10,186

ST PAUL'S UNITED REFORMED CHURCH
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

Page 2

CASH FUNDS SUMMARY	2022	Net receipts/ (payments)	2023
	£	£	£
Unrestricted/General Fund	17,395	6,338	23,733
Designated Funds:			
In Memoriam	75,624	0	75,624
Manse Reserve	107,877	(48,743)	59,134
Restricted Funds:			
Special Collections	25	(25)	0
IT Project	792	150	942
Organ Fund	16,250	0	16,250
	217,963	(42,280)	175,683

See Note 2

STATEMENT OF ASSETS AND LIABILITIES	2023	2022
	£	£
Monetary Assets		
Building Society Accounts:		
Leeds Building Society	0	18,186
Yorkshire Building Society	87,158	85,767
Bank:		
Current Account	4,866	28,274
Interest Account	31,832	85,426
IT Project Account	1,492	0
Fixed Interest Deposit - 1 year term	50,000	0
Cash in hand	335	310
Total Monetary Assets	175,683	217,963
Liabilities	0	0

Approved by the Elders as Trustees on 20 February 2024
and signed on their behalf by

Mrs Mary Ann Steers - Church Secretary

The notes on pages 3 and 4 form part of these financial statements.

1. ACCOUNTING POLICIES

The 2023 Financial Statements have been prepared in accordance with the the Charities Act 2011 Section 133 on the Receipts and Payments basis and the United Reformed Church guidance.

2. FUND ACCOUNTING **UNRESTRICTED FUNDS**

Unrestricted funds may be used by the church for any of its ordinary purposes.

General Fund	£
As at 1 January 2023	17,395
Net Receipts	6,338
As at 31 December 2023	<u><u>23,733</u></u>

DESIGNATED FUNDS

Designated funds represent unrestricted funds set aside by the church for specific designated purposes. They can be transferred into the general funds at the church's decision.

In Memoriam Fund	£
As at 1 January 2023 and 31 December 2023	<u><u>75,624</u></u>

Manse Reserve	£
As at 1 January 2023	107,877
Rental Income Received	7,500
Manse Expenses	(56,243)
As at 31 December 2023	<u><u>59,134</u></u>

RESTRICTED FUNDS

Restricted funds represent income which may be expended only on those restricted objects provided in the terms of a trust or bequest, or donations or grants received or invited for a specific purpose. These funds can only be spent on the specific purpose for which they were given. Any balance unspent must be carried forward as a balance on that fund for future expenditure on that specific purpose and cannot be absorbed into general funds.

2. FUND ACCOUNTING continued
RESTRICTED FUNDS continued

Organ Fund	£
As at 1 January 2023 and 31 December 2023	£16,250
Special Collections	£
As at 1 January 2023	25
Commitment for Life: received	621
: paid	(646)
As at 31 December 2023	0
IT Project	£
As at 1 January 2023	792
Donations	150
Expenses	0
As at 31 December 2023	942

3 MONETARY ASSETS

The church monies are not held in segregated accounts for the individual funds.

4 ASSETS USED FOR CHURCH PURPOSES

The church building and the manse are vested in URC Yorkshire Synod Trust as trustees and are not church assets.

TREASURER'S STATEMENT

I have prepared the Financial Statements on pages 1 to 4 for the year ended 31 December 2023 from the accounting records of the church.

Julie Sanderson ACA 6 February 2024

Report of the Independent Examiner to the Members of St Paul's United Reformed Church

I report on the accounts of St Paul's United Reformed Church for the year ended 31 December 2023, which are set out on pages 1 to 4.

Respective responsibilities of Elders and examiner

The Elders are responsible for the preparation of the accounts. The Elders consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Church and a comparison of the accounts presented with those records. It also includes consideration of unusual items or disclosures in the accounts and seeking explanations from the Elders concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with section 130 of the 2011 Act

to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

ST PAUL'S UNITED REFORMED CHURCH HARROGATE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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